



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

Principal Office: 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY**Utility Address:** 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024**When was utility organized?** 1/1/1906**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JAMIE CARLSON**Title:** CITY TREASURER**Office Address:**710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024**Telephone:** (715) 483 - 3929**Fax Number:** (715) 483 - 1618**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN A. SCHEIDER C.P.A.**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.502 SECOND STREETE
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: DAN MEYERS**Title:** COUNCIL MEMBER**Office Address:**710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024**Telephone:** (715) 483 - 3929**Fax Number:** (715) 483 - 1618**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS NEVA**Title:** PUBLIC SERVICES SUPERVISOR**Office Address:**
710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024**Telephone:** (715) 483 - 3929**Fax Number:** (715) 483 - 1618**E-mail Address:**

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

MR DAN MEYERS, CHAIRPERSON

MS DEBRA POINTS, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	347,194	345,717	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	187,560	161,422	2
Depreciation Expense (403)	56,467	51,530	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	55,455	47,774	5
Total Operating Expenses	299,482	260,726	
Net Operating Income	47,712	84,991	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,712	84,991	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	24,231	32,890	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	24,231	32,890	
Total Income	71,943	117,881	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	71,943	117,881	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	71,943	117,881	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,041,508	923,627	20
Balance Transferred from Income (433)	71,943	117,881	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,113,451	1,041,508	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	24,231	5
Total (Acct. 419):	24,231	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	347,194	0	0	0	347,194	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	347,194	0	0	0	347,194	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	80,224		80,224	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	80,224	0	80,224	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,008,891	2,793,914	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	579,505	591,386	2
Net Utility Plant	2,429,386	2,202,528	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	370	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	370	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250,564	93,307	8
Temporary Cash Investments (132)	631,057	609,133	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	90,332	91,944	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,517	19,453	14
Materials and Supplies (150)	6,409	6,532	15
Prepayments (165)	1,938	1,610	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	998,817	821,979	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	29,480	20
Total Deferred Debits	0	29,480	
Total Assets and Other Debits	3,428,203	3,054,357	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,675,813	1,395,296	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,113,451	1,041,508	23
Total Proprietary Capital	2,789,264	2,436,804	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,060	1,962	28
Payables to Municipality (233)	23,944	5,410	29
Customer Deposits (235)			30
Taxes Accrued (236)	46,684	42,930	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,688	50,302	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	567,251	567,251	41
Total Liabilities and Other Credits	3,428,203	3,054,357	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,008,891	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,008,891	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	579,505	0	0	0	10
Total Accumulated Provision	579,505	0	0	0	
Net Utility Plant	2,429,386	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	591,386				591,386	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,467				56,467	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,470				1,470	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	57,937	0	0	0	57,937	13
Debits during year						14
Book cost of plant retired	61,775				61,775	15
Cost of removal	8,043				8,043	16
Other debits (specify):						17
					0	18
Total debits	69,818	0	0	0	69,818	19
Balance End of Year	579,505	0	0	0	579,505	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,409	6,532	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,409	6,532	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,395,296	1
Changes during year (explain):		
UTILITY EXTENSION PROJECTS FUNDED BY TIF DISTRICT	280,517	2
Balance end of year	1,675,813	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	42,930	1
Accruals:		
Charged water department expense	53,469	2
Charged electric department expense		3
Charged sewer department expense	601	4
Other (explain):		
ADDITIONAL TAX EQUIVALENT FROM 2002 PER PSC LETTER 9/12/02	1,986	5
Total Accruals and other credits	56,056	
Taxes paid during year:		
County, state and local taxes	44,916	6
Social Security taxes	7,054	7
PSC Remainder Assessment	332	8
Other (explain):		
NONE		9
Total payments and other debits	52,302	
Balance end of year	46,684	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	567,251	0	0	0	0	567,251	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	567,251	0	0	0	0	567,251	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,182					128,182	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	90,332	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	90,332	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2002 TAX ROLL	13,342	12
METER EXPENSE ALLOCATION TO SEWER UTILITY	5,175	13
Total (Acct. 145):	18,517	
Prepayments (165):		
PREPAID INSURANCE	1,938	14
Total (Acct. 165):	1,938	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
4TH QUARTER SALARIES AND FRINGE BENEFITS DUE MUNICIPALITY	17,933	17
2002 PROP & LIAB INSURANCE PREMIUMS	6,011	18
Total (Acct. 233):	23,944	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,901,402	0	0	0	2,901,402	1
Materials and Supplies	6,470	0	0	0	6,470	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	585,445	0	0	0	585,445	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	567,251	0	0	0	567,251	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,755,176	0	0	0	1,755,176	
Net Operating Income	47,712	0	0	0	47,712	8
Net Operating Income as a percent of Average Net Rate Base	2.72%	N/A	N/A	N/A	2.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,535,554	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,077,479	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,613,033	
Net Income		
Net Income	71,943	5
Percent Return on Proprietary Capital	2.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

UTILITY EXTENSIONS (TWO) AND ONE MAJOR REPLACEMENT FUNDED BY
VILLAGE'S TAX INCREMENTAL DISTRICT AND RECORDED TO UTILITY RECORDS
VIA CPIBM.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-13)

DURING 2002 THE CITY'S TAX INCREMENTAL DISTRICT FUNDED THREE UTILITY
EXTENSION PROJECTS, THESE PROJECTS WERE RECORDED TO BOOKS VIA CAPITAL
PAID IN BY MUN. ACCOUNT.

Taxes Accrued (Acct. 236) (Page F-16)

PSC LETTER DATED 9/12/02 CWCCA-5220-ELE ADJUSTING 2001 TAX EQUIVALENT
CURRENTLY IN 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 22, 2003

Ms. Jamie Carlson, City Treasurer
St. Croix Falls Municipal Water Utility
710 Highway 35 South
St. Croix Falls, WI 54024- needs plus zip code, thanks

2002 Analytical Review DWCCA-5220-ELE

Dear Ms. Carlson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

In the future, please explain why a 2-inch meter is reported as residential on Page W-17.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\5220 St.
Croix Falls.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	343,965	1
Total Sales of Water	343,965	
Other Operating Revenues		
Forfeited Discounts (470)	1,763	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,466	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,229	
Total Operating Revenues	347,194	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	35,940	9
Water Treatment Expenses (630-635)	25,809	10
Transmission and Distribution Expenses (640-655)	69,394	11
Customer Accounts Expenses (901-904)	20,390	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,027	14
Total Operation and Maintenance Expenses	187,560	
Other Operating Expenses		
Depreciation Expense (403)	56,467	15
Amortization Expense (404-407)		16
Taxes (408)	55,455	17
Total Other Operating Expenses	111,922	
Total Operating Expenses	299,482	
NET OPERATING INCOME	47,712	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	625	900	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	625	900	
Metered Sales to General Customers (461)				
Residential	645	29,450	97,027	4
Commercial	157	29,109	70,559	5
Industrial	27	10,201	16,957	6
Total Metered Sales to General Customers (461)	829	68,760	184,543	
Private Fire Protection Service (462)	12		9,990	7
Public Fire Protection Service (463)	1		143,300	8
Other Sales to Public Authorities (464)	5	2,294	5,232	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	848	71,679	343,965	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	143,300	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	143,300	
Forfeited Discounts (470):		
Customer late payment charges	1,763	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,763	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,466	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,466	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	11,492	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,508	7
Operation Supplies and Expenses (623)	142	8
Maintenance of Pumping Plant (625)	1,798	9
Total Pumping Expenses	35,940	
WATER TREATMENT EXPENSES		
Operation Labor (630)	22,983	10
Chemicals (631)	2,344	11
Operation Supplies and Expenses (632)	482	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	25,809	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,983	14
Operation Supplies and Expenses (641)	4,049	15
Maintenance of Distribution Reservoirs and Standpipes (650)	34,355	16
Maintenance of Mains (651)	5,259	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	26	19
Maintenance of Hydrants (654)	624	20
Maintenance of Other Plant (655)	2,098	21
Total Transmission and Distribution Expenses	69,394	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,247	22
Accounting and Collecting Labor (902)	17,943	23
Supplies and Expenses (903)	1,200	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	20,390	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,576	27
Office Supplies and Expenses (921)	2,104	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,560	30
Property Insurance (924)	5,806	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	18,702	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,739	35
Transportation Expenses (933)	1,540	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	36,027	
Total Operation and Maintenance Expenses	187,560	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		46,684	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		601	2
Net property tax equivalent		46,083	
Social Security		7,054	3
PSC Remainder Assessment		332	4
Other (specify): 601	PRIOR YEAR ADJUSTMENT PER PSC	1,986	5
Total tax expense		55,455	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249268				3
County tax rate	mills		4.476671				4
Local tax rate	mills		11.382354				5
School tax rate	mills		9.307090				6
Voc. school tax rate	mills		1.258331				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.673714				10
Less: state credit	mills		1.425643				11
Net tax rate	mills		25.248071				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.382354				14
Combined School Tax Rate	mills		10.565421				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.947775				17
Total Tax Rate	mills		26.673714				18
Ratio of Local and School Tax to Total	dec.		0.822824				19
Total tax net of state credit	mills		25.248071				20
Net Local and School Tax Rate	mills		20.774722				21
Utility Plant, Jan. 1	\$	2,793,913	2,793,913				22
Materials & Supplies	\$	6,532	6,532				23
Subtotal	\$	2,800,445	2,800,445				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,800,445	2,800,445				26
Assessment Ratio	dec.		0.802421				27
Assessed Value	\$	2,247,136	2,247,136				28
Net Local & School Rate	mills		20.774722				29
Tax Equiv. Computed for Current Year	\$	46,684	46,684				30
Tax Equivalent per 1994 PSC Report	\$	37,951					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	46,684					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,233		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,322		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,555	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	69,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	346,186		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	415,778	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,210		23
Total Water Treatment Plant	25,210	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,233	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,322	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	162,555	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			69,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			346,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	415,778	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,210	23
Total Water Treatment Plant	0	0	25,210	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	605,382		26
Transmission and Distribution Mains (343)	1,118,956	175,990	27
Fire Mains (344)	0		28
Services (345)	201,717	67,774	29
Meters (346)	72,074	4,280	30
Hydrants (348)	145,260	28,708	31
Other Transmission and Distribution Plant (349)	27,357		32
Total Transmission and Distribution Plant	2,171,046	276,752	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,915		36
Transportation Equipment (392)	16,410		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	19,325	0	
Total utility plant in service directly assignable	2,793,914	276,752	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,793,914	276,752	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			605,382	26
Transmission and Distribution Mains (343)	44,850		1,250,096	27
Fire Mains (344)			0	28
Services (345)	11,025		258,466	29
Meters (346)	1,400		74,954	30
Hydrants (348)	4,500		169,468	31
Other Transmission and Distribution Plant (349)			27,357	32
Total Transmission and Distribution Plant	61,775	0	2,386,023	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			2,915	36
Transportation Equipment (392)			16,410	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	19,325	
Total utility plant in service directly assignable	61,775	0	3,008,891	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	61,775	0	3,008,891	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,546	8,546	1
February			7,339	7,339	2
March			8,266	8,266	3
April			8,054	8,054	4
May			9,008	9,008	5
June			8,925	8,925	6
July			9,456	9,456	7
August			8,633	8,633	8
September			7,923	7,923	9
October			7,519	7,519	10
November			6,748	6,748	11
December			7,454	7,454	12
Total annual pumpage	0	0	97,871	97,871	
Less: Water sold				71,679	13
Volume pumped but not sold				26,192	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				1,200	16
Volume related to equipment/system malfunction				3,000	17
Non-utility volume NOT included in water sales				400	18
Total volume not sold but accounted for				4,600	19
Volume pumped but unaccounted for				21,592	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				487	23
Date of maximum: 11/11/2002					24
Cause of maximum:					25
FIRE FIGHTING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				152	26
Date of minimum: 11/8/2002					27
Total KWH used for pumping for the year				286,138	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery: NOT APPLICABLE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
S. ADAMS STREET	10	105	10	288,000	Yes	1
MARYLAND STREET	3	220	10	72,000	Yes	2
SIMONSON ROAD	7	171	24	115,200	Yes	3
MAPLE DRIVE	8	170	12	144,000	Yes	4
NEVADA STREET	9	205	16	144,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	3	7	1
Location	S. ADAMS STREET	MARYLAND STREET	SIMONSON ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	MID SOUTH	GOULD	GOULD	5
Year Installed	1993	1989	1989	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	50	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	SQARE D	FURNAS SQ D	9
Year Installed	1993	1989	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	7	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	MAPLE DRIVE	NEVADA STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	CRANE	FMC PEERLESS		18
Year Installed	1971	1978		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	68	125		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		22
Year Installed	1971	1978		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	10	25		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAY RESERVOIR	EAST PINE	JEFFERSON RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1935	1995	1965	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	235	200	125	9
				10
Total capacity in gallons (actual)	155,000	200,000	50,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000	72.0000	115.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PINE ELEVATED TANK	TOWER ELEVATED TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1979	1956	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	115	114	10
			11
Total capacity in gallons (actual)	150,000	50,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	144.0000	72.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,713	0	700	0	4,013	1
M	D	6.000	61,418	204	2,430	0	59,192	2
M	D	8.000	20,856	3,013	0	0	23,869	3
M	D	10.000	2,535	1,898	0	0	4,433	4
M	D	12.000	10,806	0	0	0	10,806	5
M	D	16.000	1,972	0	0	0	1,972	6
Total Within Municipality			102,300	5,115	3,130	0	104,285	
Total Utility			102,300	5,115	3,130	0	104,285	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	525	1	49	0	477	29	1
M	1.000	128	50	0	0	178	12	2
M	1.500	10	0	0	0	10		3
M	2.000	23	2	0	0	25	4	4
M	4.000	11	0	0	0	11		5
M	6.000	21	7	0	0	28	2	6
M	8.000	1	0	0	0	1		7
Total Utility		719	60	49	0	730	47	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	722	30	20	3	735	0	1
1.000	43	0	2	0	41	0	2
1.250	9	0	0	(3)	6	0	3
1.500	18	0	0	0	18	0	4
2.000	29	0	4	0	25	10	5
3.000	2	1	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	826	31	26	0	831	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	627	89	8	1	0	10	735	1
1.000	3	28	9	0	0	1	41	2
1.250	0	3	3	0	0	0	6	3
1.500	1	14	3	0	0	0	18	4
2.000	1	16	3	5	0	0	25	5
3.000	0	3	0	0	0	0	3	6
4.000	0	2	1	0	0	0	3	7
Total:	632	155	27	6	0	11	831	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	164	11	6		169	2
Total Fire Hydrants	164	11	6	0	169	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	169
Number of distribution system valves end of year:	245
Number of distribution valves operated during year:	245

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC902 CITY HAD SIGNIFICANT TURNOVER IN OFFICE STAFF DURING 2002 CAUSING HIGHER BILLING COSTS.

AC920-CITY HIRED A CITY ADMINISTRATOR DURING AUGUST 2002 AND SOME OF THAI POSITIONS COSTS CHARGED TO THIS ACCOUNT.

Water Utility Plant in Service (Page W-08)

METER ADDITIONS FUNDED FROM UTILITY RESERVES.

ALL OTHER ADDITIONS DURING 2002 WERE FOR UTILITY EXTENSION PROJECTS ANI FUNDED BY THE CITY'S TAX NCREMENTAL DISTRICT.

Water Mains (Page W-15)

ALL MAIN ADDITIONS WERE FINANCED BY THE CITY'S TAX INCREMENTAL DISTRICT ANI RECORDED TO UTILITY BOOKS VIA CPIBM.

Water Services (Page W-16)

ALL SERVICES ADDED DURING YEAR, OR REPLACED, WERE PART OF THE UTILTY EXTENSION AND REPLACEMENT PROJECTS FUNDED BY THE CITY'S TAX INCREMENTAL DISTRICT AND RECORDED TO UTILITY BOOKS VIA CPIBM.
